AFFINIAX PARTNERS

Quesscorp Manpower Supply Services - L.L.C - S.P.C
Financial Statements
March 31, 2026

Quesscorp Manpower Supply Services - L.L.C - S.P.C

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March 31, 2026

Quesscorp Manpower Supply Services - L.L.C - S.P.C

Manager's Report
Year Ended March 31, 2026

The Manager hereby presents the annual report together with the first audited financial statements of Quesscorp Manpower Supply Services - L.L.C - S.P.C (the "Company") for the year ended March 31, 2026.

Financial Results		**Figures in AED**
	2026	**2025**
	(12 months)	**(8 months)**
		(Un-Audited)
Revenue	5,880,844	1,769,956
Profit / (Loss) for the year / period	206,941	(301,912)

Management

During the year, there were no changes in the composition of the Management of the Company.

Auditors

M/s Affiniax A A Syed Auditors, will retire at the conclusion of the meeting. They have expressed their willingness to continue in office and are eligible for re-appointment.

Other Matters

At the end of this report the Management is not aware of any circumstances not otherwise dealt with in this report or the accounts, which would render any amount stated in the accounts misleading.

On behalf of the Management

Mrs. Laila Abdulkarim Ghulam Ali
Manager (Represented by Power of Attorney Holder, Mr. Abish Philip)
May 01, 2026

AFFINIAX A A SYED AUDITORS

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Independent Auditor's Report

The Shareholder of Quesscorp Manpower Supply Services - L.L.C - S.P.C

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of Quesscorp Manpower Supply Services - L.L.C - S.P.C, ("the Company"), which comprise of the statement of financial position as at March 31, 2026, statement of profit and loss and other comprehensive income, statement of changes in equity, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of Quesscorp Manpower Supply Services - L.L.C - S.P.C, as at March 31, 2026, and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

The accompanying financial statements have been prepared for group reporting purposes and therefore reflect a reporting period different from the Company's statutory financial year (December year end) as prescribed in the Memorandum of Association. The Company will prepare separate statutory financial statements in accordance with applicable local requirements.

In addition, attention is drawn to Note 25 to the financial statements regarding comparative figures. The opening balances presented, which form part of these financial statements, are unaudited and have been confirmed by Management.

Responsibility of the Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and for such internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless, the Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also;

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentation or override of internal controls.

• Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

• Conclude on the appropriateness of management's use of going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as going concern. If we conclude that a material uncertainty exits, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

We also provide to the Management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Affiniax A A Syed Auditors

Nihar Kothari
Registration number : 5609
Dubai, United Arab Emirates
May 01, 2026

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P.O.Box: 413383
Dubai - U.A.E.
AFFINIAX A A SYED AUDITORS

Quesscorp Manpower Supply Services - L.L.C - S.P.C

Statement of Profit and Loss and Other Comprehensive Income
Year Ended March 31, 2026

(Figures in AED)	Note	2026 (12 months)	2025 (8 months) (Un-Audited)
Revenue	8	5,880,844	1,769,956
Cost of revenue	9	(5,381,940)	(1,970,111)
Gross profit / (loss)		**498,904**	**(200,155)**
General and administration expenses	10	(289,427)	(99,212)
Finance costs	11	(2,536)	(2,545)
Profit / (Loss) before tax		206,941	(301,912)
Income tax expense	12	Nil	Nil
Profit / (Loss) after tax		**206,941**	**(301,912)**
Other comprehensive income		Nil	Nil
Total comprehensive income / (loss) for the year / period		**206,941**	**(301,912)**

Quesscorp Manpower Supply Services - L.L.C - S.P.C

Statement of Financial Position
As at March 31, 2026

(Figures in AED)	Note	2026	2025 (Un-Audited)
ASSETS			
Current Assets			
Cash and cash equivalents	13	76,800	32,386
Accounts and other receivables	14	823,923	853,875
Total Current Assets		900,723	886,261
Non-Current Assets			
Property, plant and equipment	15	2,924	4,616
Total Non-Current Assets		2,924	4,616
Total Assets		**903,647**	**890,877**
LIABILITIES AND EQUITY			
Current Liabilities			
Accounts and other payables	16	858,053	1,146,277
Total Current Liabilities		858,053	1,146,277
Non-Current Liabilities			
Employees' end of service benefits	17	140,565	46,512
Total Non-Current Liabilities		140,565	46,512
Total Liabilities		998,618	1,192,789
Equity			
Share capital		150,000	150,000
Statutory reserve		10,347	Nil
Accumulated losses		(105,318)	(301,912)
Shareholder's account		(150,000)	(150,000)
Total Equity Attributable to the Shareholder		(94,971)	(301,912)
Total Liabilities and Equity		**903,647**	**890,877**

These financial statements were approved by the Management on May 01, 2026 and signed on their behalf by:

Mrs. Laila Abdulkarim Ghulam Ali
Manager (Represented by Power of Attorney Holder, Mr. Abish Philip)

Quesscorp Manpower Supply Services - L.L.C - S.P.C

Statement of Changes in Equity
Year Ended March 31, 2026

(Figures in AED)	Share Capital	Statutory Reserve	Accumulated Losses	Shareholder's Account	Total
Introduced during the period	150,000	Nil	Nil	(150,000)	Nil
Total comprehensive loss for the period	Nil	Nil	(301,912)	Nil	(301,912)
As at March 31, 2025 (Un-Audited)	**150,000**	**Nil**	**(301,912)**	**(150,000)**	**(301,912)**
Total comprehensive income for the year	Nil	Nil	206,941	Nil	206,941
Transfer to Statutory reserve	Nil	10,347	(10,347)	Nil	Nil
As at March 31, 2026	**150,000**	**10,347**	**(105,318)**	**(150,000)**	**(94,971)**

Quesscorp Manpower Supply Services - L.L.C - S.P.C

Statement of Cash Flows
Year Ended March 31, 2026

(Figures in AED)	2026	2025 (Un-Audited)
Cash Flow from Operating Activities		
Profit / (Loss) before tax	206,941	(301,912)
Adjustments for:		
Depreciation of property, plant and equipment	1,692	704
Provision for employees' end of service benefits	Nil	46,512
Transfer of employee end of service benefit from related party	95,899	Nil
Changes in operating assets and liabilities:		
Decrease / (Increase) in accounts and other receivables	29,952	(853,875)
(Decrease) / Increase in accounts and other payables	(288,224)	1,146,277
Payment of employees' end of service benefits	(1,846)	Nil
Net cash generated from operating activities	44,414	37,706
Cash Flow from Investing Activities		
Purchase of property, plant and equipment	Nil	(5,320)
Net cash used in investing activities	Nil	(5,320)
Cash Flow from Financing Activities		
Capital introduced during the year	Nil	150,000
Net movement in shareholder's account	Nil	(150,000)
Net cash generated from financing activities	Nil	Nil
Net change in cash and cash equivalents	44,414	32,386
Cash and cash equivalents at beginning of the year / period	32,386	Nil
Cash and cash equivalents at end of the year / period	**76,800**	**32,386**

1 Legal Status, Shareholder, Management and Business Activity

Quesscorp Manpower Supply Services LLC - SPC ("the Company") is a limited liability sole proprietorship company formed dated August 23, 2024, pursuant to the provisions of UAE Commercial Companies Law No. (32) of 2021 as amended and registered with the Department of Economic Development in the Emirate of Abu Dhabi under commercial license number CN-5482061.

The registered address of the Company is Ahmed Mubarak Al Rashid Building, Baghdad Street, Al Danah, Abu Dhabi, United Arab Emirates.

The shareholding structure of the Company is as follows:

Name of the Shareholder	Number of shares	Percentage of shareholding	Value in (AED)
Mrs. Laila Abdulkarim Ghulam Ali	100	100%	150,000
Total	**100**	**100%**	**150,000**

The Company is managed by its shareholder, Mrs. Lalila Abdulkarim Ghulam.

The Company is licensed to provide employee provision services upon request.

2 Application of New and Revised International Financial Reporting Standards (IFRS)

The Company has adopted the following new and amended IFRS's in these financial statements. The adoption of the standards did not have a material impact on the financial statements of the Company.

• Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates relating to Lack of Exchangeability.

• Amendments to the SASB (Sustainability Accounting Standards Board) standards to enhance their international applicability.

3 New Standards and Interpretations Not Yet Effective

The Company intends to adopt the following standards, if applicable, when they become effective.

New and revised IFRS Accounting standards	Effective for annual periods beginning on or after
Annual Improvements to IFRS Accounting Standards (includes Amendments to IFRS 1, IFRS 7, IFRS 9, IFRS 10, and IAS 7).	January 01, 2026
Amendments to IFRS 9 and IFRS 7 - Classification and Measurement of Financial Instruments.	January 01, 2026
Amendments to IFRS 9 and IFRS 7 - Disclosures regarding purchase power arrangements.	January 01, 2026
IFRS 18 Presentation and Disclosures in Financial Statements.	January 01, 2027

3 New Standards and Interpretations Not Yet Effective (Continued)

IFRS 19 Subsidiaries without Public Accountability: Disclosures.	January 01, 2027
Amendments to IAS 21 - Translation to a Hyperinflationary Presentation Currency.	January 01, 2027
Amendments to IFRS 10 Consolidated Financial Statements and IAS 28 Investments in Associates and Joint Ventures.	Effective date deferred indefinitely. Adoption is still permitted.

4 Basis of Preparation of Financial Statements

These financial statements are prepared on a going concern basis and in compliance with International Financial Reporting Standards issued by International Accounting Standards Board. They are presented in Arab Emirate Dirhams, currency unit of United Arab Emirates. The presentation of financial statements in accordance with the International Financial Reporting Standards requires the determination and consistent application of accounting policies to transactions and events. Significant accounting policies, adopted and applied consistently in dealing with items that are considered material in relation to these financial statements, are set below.

The financial statements have been prepared under the historical cost convention basis.

The preparation of financial statements in conformity with International Financial Reporting Standards requires Management to make judgements, estimates and assumptions that affect the application of accounting policies and the carrying amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant and reasonable under the circumstances.

Estimates and the underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised, if the revision affects only that year, or in the year of revision and future periods if the revision affects both current and future years.

Judgements made by the Management in the application of accounting policies that have the most significant effect on the amounts recognised in the financial statements and estimates that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are as stated in Note 5.

5 Summary of Significant Accounting Policies

Revenue Recognition

IFRS 15 provides a single, principle - based five-step model to be applied to all contracts with customers.

The five-steps in the model are as follows:
1. Identify the contract with the customer
2. Identify the performance obligations in the contract.
3. Determine the transaction price.
4. Allocate the transaction price to the performance obligations in the contracts.
5. Recognize revenue when (or as) the entity satisfies a performance obligation.

Revenue comprises the fair value of the consideration received or receivable from the services rendered in the ordinary course of the Company's activities. Revenue is shown net of discounts.

5 Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

The Company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria has been met for the Company activities.

The Company satisfies a performance obligation and recognises revenue overtime, if one of the following criteria is met:

a. The customer simultaneously receives and consumes the benefits provided by the Company's performance as the Company performs; or

b. The Company's performance creates or enhances an asset that the customer controls as the assets is created or enhanced; or

c. The Company's performance does not create an asset with an alternative use of the Company and the Company has an enforceable right to payment for performance completed to date.

For performance obligations where one of the above conditions are not met, revenue is recognised at the point in time at which performance obligation is satisfied.

Revenue from customer contracts are considered for recognition and measurement when the contract has been approved by the parties to the contract, the parties to contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable. Revenue is recognised upon transfer of control of promised services ("performance obligations") to customers in an amount that reflects the consideration the Company has received or expects to receive in exchange for these services.

Revenue from manpower supply services is recognized over time as the services are rendered to customers, based on the contractual rates and the number of hours worked.

Fair values

The Company measures financial instruments such as derivatives and re-measurement of the defined benefit liability, at fair value at each reporting date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either

• in the principal market for the asset or liability, or
• in the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible to by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

5 Summary of Significant Accounting Policies (Continued)

Fair values (Continued)

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between Levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Current and Non-Current Classification

The Company presents assets and liabilities in the statement of financial position based on current / non-current classification.

An asset is current when it is:
- Expected to be realized or intended to be sold or consumed in normal operating cycle.
- Held primarily for the purpose of trading.

Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:
- It is expected to be settled in normal operating cycle.
- It is held primarily for the purpose of trading.
- It is due to be settled within twelve months after the reporting period.

- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

5 Summary of Significant Accounting Policies (Continued)

Property, Plant and Equipment

Property, plant and equipment, is stated at historical costs less accumulated depreciation and any accumulated impairment losses. Historical costs includes expenditure that is directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the Management.

The cost of replacing or addition to an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are recognised in the statement of profit and loss and other comprehensive income as incurred.

Depreciation is charged to write off the cost or valuation of assets over the estimated useful lives, using the straight line method as follows:

Assets	Estimated useful life
Computer and accessories	3 years

The useful lives and depreciation method are reviewed periodically to ensure that the period and method of depreciation are consistent with the pattern of economic benefits expected to flow to the Company through the use of items of property, plant and equipment.

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised as profit or loss in the statement of profit and loss and other comprehensive income .

Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial Assets

Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Company business model for managing them. The Company initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs.

5 Summary of Significant Accounting Policies (Continued)

Financial Instruments (Continued)

Financial Assets (Continued)

Initial recognition and measurement (Continued)

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. Financial assets with cash flows that are not SPPI are classified and measured at fair value through profit or loss, irrespective of the business model.

The Company's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both. Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows while financial assets classified and measured at fair value through OCI are held within a business model with the objective of both holding to collect contractual cash flows and selling.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

The Company's financial assets include cash, refundable security deposits, other receivables and amounts due from related parties.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Financial assets at fair value through profit or loss
- Financial assets at amortised cost (debt instruments)
- Financial assets at fair value through OCI with recycling of cumulative gains and losses (debt instruments)
- Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)

a) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of profit or loss.

This category includes derivative instruments which the Company had not irrevocably elected to classify at fair value through OCI.

5 Summary of Significant Accounting Policies (Continued)

Financial Instruments (Continued)

Financial Assets (Continued)

Subsequent measurement (Continued)

a) Financial assets at fair value through profit and loss (Continued)

A derivative embedded in a hybrid contract, with a financial liability or non-financial host, is separated from the host and accounted for as a separate derivative if: the economic characteristics and risks are not closely related to the host; a separate instrument with the same terms as the embedded derivative would meet the definition of a derivative; and the hybrid contract is not measured at fair value through profit or loss. Embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss. Reassessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset out of the fair value through profit or loss category.

The Company has no financial assets classified as fair value through profit and loss as at the reporting date.

(b) Financial assets at amortised cost (debt instruments)

Financial assets at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

The Company's financial assets at amortised cost includes cash and refundable security deposits, other receivables and amounts due from related parties.

(c) Financial assets at fair value through OCI (debt instruments)

For debt instruments at fair value through OCI, interest income, foreign exchange revaluation and impairment losses or reversals are recognised in the statement of profit or loss and computed in the same manner as for financial assets measured at amortised cost. The remaining fair value changes are recognised in OCI. Upon derecognition, the cumulative fair value change recognised in OCI is recycled to profit or loss.

The Company has no debt instruments classified as fair value through OCI as at the reporting date.

(d) Financial assets designated at fair value through OCI (equity instruments)

Upon initial recognition, the Company can elect to classify irrevocably its equity investments as equity instruments designated at fair value through OCI when they meet the definition of equity under IAS 32 Financial Instruments: Presentation and are not held for trading. The classification is determined on an instrument-by-instrument basis.

5 Summary of Significant Accounting Policies (Continued)

Financial Instruments (Continued)

Financial Assets (Continued)

(d) Financial assets designated at fair value through OCI (equity instruments) (Continued)

Gains and losses on these financial assets are never recycled to profit or loss. Dividends are recognised as other income in the statement of profit or loss when the right of payment has been established, except when the Company benefits from such proceeds as a recovery of part of the cost of the financial asset, in which case, such gains are recorded in OCI. Equity instruments designated at fair value through OCI are not subject to impairment assessment.

The Company does not have any financial assets (equity instruments) at fair value through OCI.

Derecognition

A financial asset (or, where applicable a part of a financial asset or part of a Company of similar financial assets) is primarily derecognised when:

The rights to receive cash flows from the asset have expired;

or The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either

(a) The Company has transferred substantially all the risks and rewards of the asset, or

(b) The Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the asset is recognised to the extent of the Company's continuing involvement in the asset.

In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset, is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

5 Summary of Significant Accounting Policies (Continued)

Financial Instruments (Continued)

Financial Assets (Continued)

Impairment of financial assets

The Company considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Company may also consider a financial asset to be in default when internal or external information indicates that the Company is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Company. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings, net of directly attributable transaction costs.

The Company's financial liabilities include accruals and other payables.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by IFRS 9. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the statement of comprehensive income as profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in IFRS 9 are satisfied. The Company's financial liabilities at fair value through profit and loss include derivative financial instruments that include forward foreign exchange contracts.

5 Summary of Significant Accounting Policies (Continued)

Financial Instruments (Continued)

Financial liabilities (Continued)

Financial liabilities at amortised cost (loans and borrowings)

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit or loss.

This category generally applies to interest-bearing loans and borrowings.

Financial liabilities at amortised cost (Accruals and other payables)

Liabilities are recognised for amounts to be paid in the future for goods or services received, whether billed by the supplier or not.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled, or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

Cash and Cash Equivalents

Cash and cash equivalents comprise of cash on hand, banks accounts and term deposits that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

Statutory Reserve

Statutory reserve is created by appropriating 5% of the net profits of the Company for the year as required by Article 103 of the UAE Federal Law No. 32 of 2021 on Commercial Companies as amended.

The Company may discontinue such annual transfers when the reserve totals 50% of its paid up share capital. The reserve is not available for distribution except as provided in the Federal Law.

5 Summary of Significant Accounting Policies (Continued)

Employees' End-of-Service Benefits

Provision is made for the amounts payable under the U.A.E. labour law applicable to the employees and is based on current basic remuneration and cumulative period of service at the balance sheet date.

Provision is made on the assumption that all employees were to leave as of the balance sheet date since this provides, in Management's opinion, a reasonable estimate of the present value of terminal benefits.

Pension Contributions

Emirati pension contribution policy, regulated by Federal Law No. 57 of 2023, mandates a total 26% monthly contribution of the salary, split into 11% by the employee and 15% by the employer, based on a mix of basic salary and allowances, capped at AED 70,000 in the private sector and AED 100,000 in the public sector. For private-sector employees with salaries below AED 20,000, the government covers 2.5% of the employer's share.

Taxes

Value Added Tax:

Expenses and assets are recognized net of the amount of input tax, except:

- When the input tax is incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the input tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable;

- The net amount of value added tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

Input VAT and Output VAT:

Input VAT is recognized when the goods or services are supplied to the Company and the tax on which is paid/due to be paid by the Company to the Supplier.

Output VAT is recognized in respect of taxable supply of goods/services rendered by the Company on which tax is charged and due to be paid to the Federal Tax Authority.

Income Tax

Income taxes have been provided for in the financial statements in accordance with legislation enacted or substantively enacted by the end of the reporting period. The corporate tax expense comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to a business combination, or items recognised in directly in equity or in other comprehensive income (OCI).

Current Tax

Current income tax is the expected tax payable on the taxable income for the period, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous periods. The amount of current tax payable or receivable is the best estimate of the tax amount expected to be paid or received that reflects uncertainty related to income taxes, if any. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax also includes any tax arising from dividends. Current tax assets and liabilities are offset only if certain criteria are met.

5 Summary of Significant Accounting Policies (Continued)

Taxes (Continued)

Income Tax (Continued)

Deferred Tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

Deferred tax is not recognised for:
• temporary differences on the initial recognition of assets or liabilities in a transaction that:
- is not a business combination; and
- at the time of the transaction
(i) affects neither accounting nor taxable profit or loss and
(ii) does not give rise to equal taxable and deductible temporary differences;
• temporary differences related to investments in subsidiaries, associates and joint arrangements to the extent that the Company is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and
• taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets are recognised for unused tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Future taxable profits are determined based on the reversal of relevant taxable temporary differences. If the amount of taxable temporary differences is insufficient to recognise a deferred tax asset in full, then future taxable profits, adjusted for reversals of existing temporary differences, are considered. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised; such reductions are reversed when the probability of future taxable profits improves. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Provisions

Provisions are recognised when the Company has a present obligation as a result of past event and it is probable that the outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are measured at the present value of the amount expected to be required to settle the obligation and the risk specific to the obligation.

Leases

At inception of a contract, the Company assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

For a contract that is, or contains, a lease, the Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract.

5 Summary of Significant Accounting Policies (Continued)

Leases (Continued)

The Company determines the lease term as the non-cancellable period of a lease, together with both:

a) periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and
b) periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option.

In assessing whether a lessee is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, the Company considers all relevant facts and circumstances that create an economic incentive for the lessee to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

Company as a lessor

Leases where the Company does not transfer substantially all the risks and benefits of ownership of the asset are classified as operating leases. Initial direct costs incurred in negotiating an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

Company as a lessee

For a contract that contains a lease component and one or more additional lease or non-lease components, the Company allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

The relative stand-alone price of lease and non-lease components is determined on the basis of the price the lessor, or a similar supplier, would charge an entity for that component, or a similar component, separately. If an observable stand-alone price is not readily available, the Company estimates the stand-alone price, maximising the use of observable information.

For determination of the lease term, the Company reassesses whether it is reasonably certain to exercise an extension option, or not to exercise a termination option, upon the occurrence of either a significant event or a significant change in circumstances that:

a) is within the control of the Company; and b) affects whether the Company is reasonably certain to exercise an option not previously included in its determination of the lease term, or not to exercise an option previously included in its determination of the lease term.

At the commencement date, the Company recognises a right-of-use asset classified within property, plant and equipment and a lease liability classified separately on the statement of financial position.

5 Summary of Significant Accounting Policies (Continued)

Leases (Continued)

Short-term leases and leases of low-value assets

The Company has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease of 12 months or less and leases of low-value assets of AED 5,000 or less when new. The Company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Right-of-use assets

The right-of-use asset is initially recognised at cost comprising of:

a) the amount of the initial measurement of the lease liability;
b) any lease payments made at or before the commencement date, less any lease incentives received;
c) any initial direct costs incurred by the Company; and
d) an estimate of costs to be incurred by the Company in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease. These costs are recognised as part of the cost of the right-of-use asset when the Company incurs an obligation for these costs. The obligation for these costs is incurred either at the commencement date or as a consequence of having used the underlying asset during a particular period.

After initial recognition, the Company amortises the right-of-use asset over the term of the lease. In addition the right of use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially recognised at the present value of the lease payments that are not paid at the commencement date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses its incremental borrowing rate.

After initial recognition, the lease liability is measured by (a) increasing the carrying amount to reflect interest on the lease liability; (b) reducing the carrying amount to reflect the lease payments made; and (c) remeasuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in-substance fixed lease payments.

5 Summary of Significant Accounting Policies (Continued)

Leases (Continued)

Lease liability (Continued)

Where, (a) there is a change in the lease term as a result of the reassessment of certainty to exercise an option, or not to exercise a termination option as discussed above; or (b) there is a change in the assessment of an option to purchase the underlying asset, assessed considering the events and circumstances in the context of a purchase option, the Company remeasures the lease liabilities to reflect changes to lease payments by discounting the revised lease payments using a revised discount rate. The Company determines the revised discount rate as the interest rate implicit in the lease for the remainder of the lease term, if that rate can be readily determined, or its incremental borrowing rate at the date of reassessment, if the interest rate implicit in the lease cannot be readily determined.

Where, (a) there is a change in the amounts expected to be payable under a residual value guarantee; or (b) there is a change in future lease payments resulting from a change in an index or a rate used to determine those payments, including a change to reflect changes in market rental rates following a market rent review, the Company remeasures the lease liabilities by discounting the revised lease payments using an unchanged discount rate, unless the change in lease payments results from a change in floating interest rates. In such cases, the Company uses a revised discount rate that reflects changes in the interest rate.

The Company accounts for a lease modification as a separate lease if both:

a) the modification increases the scope of the lease by adding the right to use one or more underlying assets; and
b) the consideration for the lease increases by an amount commensurate with the stand-alone price for the increase in scope and any appropriate adjustments to that stand-alone price to reflect the circumstances of the particular contract.

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to statement of comprehensive income on a straight-line basis over the period of the lease.

Contingencies

Contingent assets and liabilities are not recognized in the financial statements, but are disclosed unless the possibility of an inflow or outflow respectively of resources embodying economic benefits is remote.

Foreign Currencies Translations

The financial statements are presented in Arab Emirates Dirham (AED), which is the Company's functional and presentation currency.

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at period - end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in statement of profit and loss and other comprehensive Income.

5 Summary of Significant Accounting Policies (Continued)

Financial Instruments

Significant Accounting Policies

Details of significant policies and methods adopted including the criteria for recognition for the basis of measurement in respect of each class of financial assets and financial liabilities are disclosed in Note 5 to the financial statements.

Categories of Financial Instruments

Management considers that the carrying amounts of financial assets and financial liabilities recognised at amortised cost in the financial statements approximate their fair values.

(Figures in AED)	2026	2025
Financial Assets		
Measured at amortised cost:		
Bank balances	76,800	32,386
Accounts receivable	194,906	Nil
Other receivables	494,125	651,698
	765,831	684,084
Financial Liabilities		
Measured at amortised cost:		
Accounts and other payables	858,053	1,146,277
	858,053	1,146,277

6 Financial Risk Management and Capital Management

The Company is exposed to financial risks of markets mainly related to currency risk, interest rate risks, other price risks, credit risks and liquidity risk. The Company's policies and procedures keeps the Management updated on these risks and it takes appropriate measures to control or minimise its adverse effects if any on the financial position and performance of the Company.

Market Risks

Market risks are the risk that is associated with the changes in market prices and market rates, such as interest rates, equity prices and currency rates will affect the Company’s income or the value of its holdings of financial instruments. The objective of market risk Management is to manage and control market risks exposures within acceptable parameters, while optimising the returns on the risks.

Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Currency risk arises mainly from future commercial transactions or receivables and payables that exist due to transactions in foreign currencies.

At the balance sheet date, the Company has no exposure to currency risk.

6 Financial Risk Management and Capital Management (Continued)

Interest Rate Risk

Interest rate risk represents the risk that the fair value or future cash flows of a financial instrument will fluctuate due to change in market interest rates. The Company's income and operating cash flows are substantially independent of the changes in market interest rates as the Company has no significant interest bearing assets or liabilities.

Credit Risk

Credit risk is the risk of financial loss to the Company if the customer or counterparty to the financial instrument fails to meet its contractual obligations. Credit risk is mainly attributable to other receivables and cash at bank. The exposure to credit risk on other receivables and amounts due from related parties is monitored on an ongoing basis by the Management and these are considered as recoverable by the Management. The Company's bank account are placed with regulated financial institutions.

The maximum exposure to credit risk at the end of the reporting year was:

(Figures in AED)	2026	2025
Other receivables (excluding prepayments and advances)	486,218	651,698
Accounts receivable	194,906	Nil
Cash and cash equivalents	76,800	32,386
Total	757,924	684,084

Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. Liquidity risk relates to amounts due to accounts and other payables. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities and obligations as and when they fall due without having to face any losses which may adversely effect the Company's financial position and reputation.

The maximum exposure to

Accounts and other payables (excluding accruals)	389,927	578,128
Accrued expenses	468,126	568,149
Total	858,053	1,146,277

7 Key Sources of Estimation Uncertainty

The key assumptions concerning the future, and other key sources of estimation uncertainty at the date of statement of financial position, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below:

7 Key Sources of Estimation Uncertainty (Continued)

a) Fair value of Other Financial Instruments

Where the fair value of financial assets and financial liabilities recorded in the statement of financial position cannot be derived from active markets, they are determined using valuation techniques including discounted cash flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of estimation is required in establishing fair values. The estimates include consideration of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

b) Provision for Expected Credit Losses of Accounts Receivable

When measuring ECL the Company uses reasonable and supportable forward looking information, which is based on assumptions for the future movement of different economic drivers and how these drivers will affect each other.

The Company provides for lifetime ECL for all accounts receivables using the provision matrix. The ECL are estimated using a provision matrix by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for factors that are specific to the debtors, general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast direction of conditions at the end of reporting period.

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

c) Impairment of Non-Financial Assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount.

The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a DCF model and requires estimation of the expected future cash flows from the asset (or of the cash-generating unit) in the forecasted period and also to determine a suitable discount rate in order to calculate the present value of those cash flows. The discount rate reflects current market assessments of the time value of money and the risks specific to the asset.

d) Useful Life and Depreciation of Property, Plant and Equipment

The Management periodically reviews the estimated useful lives and depreciation method to ensure that the method and period of depreciation are consistent with the expected economic benefits pattern.

(Figures in AED)	2026 (12 months)	2025 (8 months) (Un-Audited)
8 Revenue		
Revenue from manpower supply services	5,880,844	1,769,956
	5,880,844	1,769,956
9 Cost of Revenue		
Employee cost	5,381,940	1,970,111
	5,381,940	1,970,111
10 General and Administration Expenses		
Employees cost	183,691	42,800
Legal and professional	63,567	32,907
Sponsorship fees	25,943	13,638
Office expenses	14,534	9,163
Depreciation	1,692	704
	289,427	99,212
11 Finance Costs		
Bank charges	2,536	2,545
	2,536	2,545

12 Income Tax Expense

On December 09, 2022 UAE Ministry of Finance ("MoF") released Federal Decree-Law No 47 of 2022 on the Taxation of Corporations and Businesses, Corporate Tax Law ("CT Law") to implement a new CT regime in the UAE. The new CT regime is applicable for accounting periods beginning on or after 01 June 2023. For the financial year ending March 31, 2026, the Company is required to file its annual tax return and pay the declared income tax before December 31, 2026.

A rate of 9% will apply to taxable income exceeding AED 375,000 and a rate of 0% will apply to taxable income not exceeding AED 375,000 and a rate of 0% on qualifying income of free zone entities.

The tax charge for the year ended March 31, 2026 and period ended March 31, 2025 are Nil as the taxable income for the year is not exceeding AED 375,000.

	2026	2025 (Un-Audited)
13 Cash and Cash Equivalents		
Balance in local currency accounts	76,800	32,386
	76,800	32,386

(Figures in AED)	2026	2025 (Un-Audited)

14 Accounts and Other Receivables

	2026	2025 (Un-Audited)
Unbilled receivables	479,218	646,698
Accounts receivable	194,906	Nil
Prepaid expenses	134,892	202,177
Pension contribution receivable	7,907	Nil
Deposits	7,000	5,000
	823,923	853,875

15 Property, Plant and Equipment

	Computer and Accessories	Total
Cost:		
As at April 01, 2025 (Un-Audited)	5,320	5,320
As at March 31, 2026	5,320	5,320
Accumulated Depreciation:		
As at April 01, 2025 (Un-Audited)	704	704
Charge for the year	1,692	1,692
As at March 31, 2026	2,396	2,396
Carrying Amount:		
As at March 31, 2026	2,924	2,924
As at March 31, 2025	4,616	4,616

16 Accounts and Other Payables

	2026	2025 (Un-Audited)
Accrued expenses	468,126	568,149
Provision for leave salary, airfare and pension	335,103	218,207
VAT Payable	45,951	50,795
Accounts payable	8,873	Nil
Due to related party	Nil	309,126
	858,053	1,146,277

17 Employees' End of Service Benefits

	2026	2025 (Un-Audited)
Balance at the beginning of the year / (period)	46,512	Nil
Provision for the year / (period)	Nil	46,512
Paid during the year / (period)	(1,846)	Nil
Transferred from related party	95,899	Nil
Balance at the end of the year / (period)	140,565	46,512

(Figures in AED)	2026	2025 (Un-Audited)

18 Share Capital

100 shares of AED 1,500 each	150,000	150,000
	150,000	150,000

19 Transactions with Related Parties

The Company, in the normal course of business carries out transactions with business enterprises that fall within the definition of related party contained in the International Financial Reporting Standards (IFRS).

Revenue from manpower supply services	5,880,844	1,769,956
Transfer of employees' end of service benefit from related party	95,899	Nil

Related party balances as at the year / period end are classified as under:

Related Party	Classification		
Quesscorp Manpower Supply Services	Accounts receivable (Note 14)	194,906	Nil
LLC	Due to related party (Note 16)	Nil	309,126
Shareholder	Shareholder's account (Equity)	(150,000)	(150,000)

20 Contingent Liabilities

Except for the ongoing commitments in the normal course of business against which no loss is expected, there are no other known contingent liabilities existing at the balance sheet date.

21 Deferred Tax Liabilities and Assets

The Company has assessed its deferred tax position as at end of current year. Based on the evaluation, no deferred tax liabilities or assets have been recognized as there are no material temporary differences between the carrying amounts of assets and liabilities in the financial statements and their tax bases.

The Company has chosen not to recognize any deferred tax assets.

22 Subsequent Events After The Reporting Date

There are no significant events occurred after the balance sheet date, which requires disclosures in the financial statements.

23 Contingent Liabilities

Except for the ongoing purchase / service commitments in the normal course of business against which no loss is expected, there are no other known contingent liabilities existing at the balance sheet date.

24 Rounding Off of Figures

All figures have been rounded off to the nearest UAE Dirhams.

25 Comparative Figures

The opening balances forming part of these financial statements are unaudited and confirmed by the Management. Current year comprises of 12 months as against previous period of 8 months, and hence the comparative figures pertaining to statements of income and expenditure, changes in equity and cash flows are not comparable. Certain of the prior year figures have been regrouped to conform with the presentation of the current year.

These financial statements were approved by the Management on May 01, 2026 and signed on their behalf by:

Mrs. Laila Abdulkarim Ghulam Ali
Manager (Represented by Power of Attorney Holder, Mr. Abish Philip)

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